

**Amendments to the Specification:**

Please replace the paragraph beginning at page 47, line 1, with the following rewritten paragraph:

As a result, the IgG1 Fc protein was found to have an N-terminal sequence of Pro-Cys-Pro-Ala-Pro-Glu-Leu-Leu-Gly-Gly (SEQ ID NO: 47), the IgG4 Fc protein has an N-terminal sequence of Ser-Cys-Pro-Ala-Pro-Glu-Phe-Leu-Gly-Gly (SEQ ID NO: 48), and the IgG2 Fc protein has an N-terminal sequence of Pro-Cys-Pro-Ala-Pro-Pro-Val-Ala-Gly-Pro (SEQ ID NO: 49). As apparent from these results, the Fc fragments expressed by the *E. coli* transformants of the present invention were found to have an accurate N-terminal sequence. These results indicate that, when expressed in a form fused to a signal sequence, the Fc fragments are not secreted to the extracellular membrane or perplasmic space, are accurately processes in the signal sequence even upon overexpresssion and are present in a water-soluble form in the cytosol.

Please delete the section of the application entitled "Sequence Listing" immediately after the section entitled "Abstract" on page 69 and insert the enclosed Sequence Listing therefor.